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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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ATATEKS FOREIGN TRADE LTD, JORDAN
AND ATATEKS DIS TICARET A.S.,
Plaintiffs,

No. 07 Civ. 6665 (HB)

-against -

PRIVATE LABEL Sourcing, LLC,
AND SECOND SKIN, LLC

Defendants.

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**DEFENDANTS' RESPONSE TO PLAINTIFFS' SECOND
REQUEST FOR THE PRODUCTION OF DOCUMENTS**

Pursuant to Rule 34(b) of the Federal Rules of Civil Procedure, Defendant PRIVATE LABEL Sourcing, LLC and SECOND SKIN, LLC (“Defendants”), by its attorneys Nesenoff & Miltenberg, LLP, hereby respond and object to the Second Set of Document Requests (“Document Requests”) of Plaintiffs Atateks Foreign Trade LTD, Jordan and Atateks Dis Ticaret A.S. (“Plaintiff’s”).

GENERAL OBJECTIONS

1. Defendants incorporate by reference each and every General Objection set forth in Defendants’ Response to Plaintiffs’ First Request for Production of Documents dated April 18, 2008, as if set forth herein. The incorporated General Objections apply to the Document Requests as a whole, and each of the Responses herein is made subject to them.
2. In addition, Defendants object to the Document Requests to the extent that they seek financial information regarding the Defendants which is not related to the goods that are the subject of this case.

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RESPONSES AND SPECIFIC OBJECTIONS

DOCUMENT REQUEST NO. 1:

All purchase orders from Target Corporation or any other entity relating to goods manufactured by Plaintiffs.

Response to Request No. 1:

Defendants object to Request No. 1 on the ground that it seeks documents have already been produced by Defendants or are already in Plaintiffs' possession. Subject to the foregoing, and the General Objections, Defendants have produced or will produce documents in their possession, custody or control responsive to this Request.

DOCUMENT REQUEST NO. 2:

Documents sufficient to show all payments by Target Corporation or any other entity for goods manufactured by Plaintiffs and charge-backs, credits or returns relating to such goods.

Response to Request No. 2:

Defendants object to Request No. 2 on the ground that it seeks documents have already been produced by Defendants or are already in Plaintiffs' possession. Subject to the foregoing, and the General Objections, Defendants have produced all documents in their possession, custody or control responsive to this Request.

DOCUMENT REQUEST NO. 3

All documents concerning transfer of funds between the Defendants.

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Response to Request No. 3:

Defendants object to Request No. 3 on the ground that it is overly broad, unduly burdensome, and not reasonably calculated to lead to the discovery of evidence admissible in this litigation. In addition, Defendants object to Request No. 3 on the ground that it seeks financial information of the Defendants that is not related to funds paid or received for the goods that are the subject of this case. Subject to the foregoing, and the general objections set forth above, Defendants have no documents in their possession, custody or control responsive to this Request.

DOCUMENT REQUEST NO. 4:

Financial statements and records sufficient to show the financial condition of Private Label from January 1, 2002 until present including whether Private Label was solvent during this period.

Response to Request No. 4:

Defendants object to Request No. 4 on the ground that it is overly broad, unduly burdensome, and not reasonably calculated to lead to the discovery of evidence admissible in this litigation. In addition, Defendants object to Request No. 4 on the ground that it seeks financial information of the Defendants that is not related to funds paid or received for the goods that are the subject of this case. Subject to the foregoing, and the general objections set forth above, Defendants have produced or will produce documents in their possession, custody or control responsive to this Request.

DOCUMENT REQUEST NO. 5:

Documents sufficient to show the ownership of Defendants from January 1, 2002 until present.

Response to Request No. 5:

Defendants object to Request No. 5 on the ground that it is overly broad, unduly burdensome, and not reasonably calculated to lead to the discovery of evidence admissible in this litigation. Subject to the foregoing, and the general objections set forth above, Defendants have produced or will produce documents in their possession, custody or control responsive to this Request.

DOCUMENT REQUEST NO. 6:

Documents sufficient to show the officers and directors of Defendants from January 1, 2002 until present.

Response to Request No. 6:

Defendants object to Request No. 6 on the ground that it is overly broad, unduly burdensome, and not reasonably calculated to lead to the discovery of evidence admissible in this litigation. Subject to the foregoing, and the general objections set forth above, Defendants have no documents in their possession, custody or control responsive to this Request.

DOCUMENT REQUEST NO. 7:

All documents referenced in Defendants' initial disclosures.

Response to Request No. 7:

Defendants object to Request No. 7 on the ground that it seeks documents have already been produced by Defendants or are already in Plaintiffs' possession.

DOCUMENT REQUEST NO. 8:

All documents which Defendants intend to rely.

Response to Request No. 8:

Subject to the General Objections, Defendants have produced or will produce documents in their possession, custody or control responsive to Request No. 8.

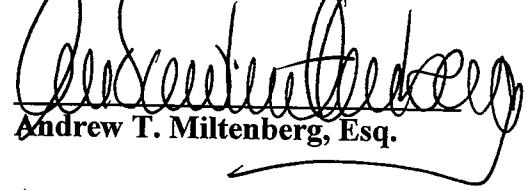
DEFENDANTS RESERVE THE RIGHT TO SUPPLEMENT ITS PRODUCTION OF DOCUMENTS ACCOMPANYING THIS RESPONSE.

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Dated: **New York, New York**
May 15, 2008

NESENOFF & MILTENBERG, LLP

By:


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